



**UPU** | UNIVERSAL  
POSTAL  
UNION

# **CN 19 – Detailed account IBRS charges**

## **Completion instructions**

Document version:	1.01
Date:	2017-10-23
UPU form template valid from:	2014-01-01

**Important note:** This document applies to a form that was available long before completion instructions were developed. The actual implementations of the form may therefore deviate from instructions provided here.

## 1 General rules

The accounting process for the international business reply service (IBRS) is defined in the UPU Regulations and explained in the Statistics and Accounting Guide, published on the UPU website.

A CN 19 detailed account of IBRS charges is generated yearly between two designated operators, when IBRS mail is exchanged.

The form provides information on IBRS items sent and received. The final amount to be paid is the difference between the amount for IBRS items sent and the amount for IBRS items received. The party generating the form is the creditor.

The following general display rules apply to the form:

- For visual clarity, it is strongly recommended that dynamic content be displayed in a different font from that used for static text (headings, tags, etc.). It is also recommended that dynamic content be displayed in bold.
- Unless otherwise specified, numbers displayed in the form are right-aligned in the cells.
- The decimal separator is a dot (.) when the form template is in English and is a comma (,) when the form template is in French.
- Unless otherwise specified, numbers are displayed without leading zeros.
- Where no value is available or the value is zero for a cell, the cell is left blank.
- For all numbers with four digits or more, a space is used as the thousand separator (example: 12 345).
- All weights reported in the form are in kilogrammes.
- When the representation of a numeric value includes x decimal places, these x decimal places are always displayed. For example, with the default weight format (precision of one decimal place), a weight of 31 kg is displayed as 31.0.

## 2 Template with zones

The figure below shows the CN 19 template, with numbered tags showing each zone to be completed and for which completion instructions are provided.

Creditor designated operator

**1**

**DETAILED ACCOUNT  
IBRS charges**

Date  
**2**

**CN 19**

Year of account  
**3**

Debtor designated operator  
**4**

**1 IBRS items dispatched/received  
(Data from CN 10 forms – give weights in kg only)**

	Quarter	Weight priority			Number of items <b>8</b>		
		By air	By surface	Total	By air	By surface	Total
Mail dispatched	1st	kg <b>5</b>	kg <b>6</b>	kg <b>7</b>			
	2nd						
	3rd						
	4th						
	Total for year <sup>1</sup> <b>9</b>						
Mail received <b>10</b>	1st	kg	kg	kg			
	2nd						
	3rd						
	4th						
	Total for year <sup>1</sup>						

<sup>1</sup> Weight to be entered on CN 61 account for payment of terminal dues

**2 IBRS charges**

Items dispatched	Weight	Number of items
	kg <b>11</b>	<b>12</b>
x rate	SDR <b>13</b>	SDR <b>14</b>
	A <b>15</b> B	
Totals (SDR)	C = A + B <b>16</b>	
Total amount (SDR)		
Items received <b>17</b>	Weight	Number of items
	kg	
x rate	SDR	SDR
	D	E
Totals (SDR)	F = D + E	
Total amount (SDR)	G = C - F <b>18</b>	
<b>To be received (SDR)</b>		

Creditor designated operator  
Signature

Seen and accepted by debtor designated operator  
Place, date and signature

**19**

**20**

### 3 Completion instructions for zones shown in the form

The table below lists the zone numbers appearing in the template on the previous page. For each zone, the label and the completion instructions are indicated.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
1	Creditor designated operator	Code and name of the creditor operator (normally the one generating the form). The code is the 3-character IMPC operator code from UPU code list 206. The name is the 35-character operator name or, if it does not fit, the 12-character operator name (see UPU code list 206). The code and name are separated with space hyphen space.
2	Date	Date when the form is generated, in format YYYY–MM–DD.
3	Year of account	Format: YYYY
4	Debtor designated operator	Code and name of the debtor operator. The instructions provided for zone 1 also apply here.
<b>Table 1: IBRS items dispatched /received</b>		
	Section "Mail dispatched"	This section reports IBRS items dispatched by the creditor operator and for which CN 09 and CN 10 forms were generated by the creditor.
5	Weight priority, By air	Total weight taken from CN 10 statements and rounded to the nearest integer (rounded to x if the weight is up to x.499, rounded to x+1 if the weight is equal to or above x.500). This may be the sum of weights from two CN 10 recapitulative statements: the form for mail category A and the form for mail category B. Displayed without decimals.
6	Weight priority, By surface	Similar to zone 5 for mail categories C and D. All weights are displayed without decimals.
7	Weight priority, Total	Sum of zones 5 and 6. Displayed without decimals.
8	Number of items	This section reports the total number of IBRS items taken from CN 10 statements with the same logic as the section "Weight priority".
9	Total for year	Yearly totals per column: sum of the values displayed in the previous four lines (values for each quarter).
10	Section "Mail received"	This section reports IBRS items received by the creditor operator, with the same logic as section "Mail dispatched" detailed above. This corresponds to CN 09 and CN 10 forms received by the creditor.
<b>Table 2: IBRS charges</b>		
	Section "Items dispatched"	This section refers to "Mail dispatched" in table 1 of the form.
11	Weight	Total weight from line "Total for year" of table 1 (see zone 9). Displayed without decimals.
12	Number of items	Total number of items from line "Total for year" of table 1 (see zone 9).
13	Weight rate	Weight rate for IBRS, as defined in the Regulations. Consult the Statistics and Accounting Guide for more information. Displayed with 3 decimal places.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
14	Item rate	Item rate for IBRS, as defined in the Regulations. Consult the Statistics and Accounting Guide for more information. Displayed with 3 decimal places.
15	SDR totals	Calculated amounts, in SDR: – Weight amount = weight x weight rate – Item amount = Number of items x item rate Amounts are displayed without decimals: they are rounded to the nearest integer value (same rule as described in zone 5).
16	Total amount	Sum of the two amounts in zone 15: Total amount = weight amount + item amount. Displayed without decimals.
17	Section "Items received"	This section provides results for items received, with the same logic as section "Items dispatched" detailed above.
18	To be received	The amount to be received is the difference between the total amount for items dispatched and the total amount for items received.
19	Creditor designated operator Signature	Signature of the person preparing the form. If the form is generated by an IT system, the signature may be replaced by a printed name or any identifier that allows the person who generated the form to be traced.
20	Seen and accepted by the debtor designated operator Place, date and signature	Left empty – may be manually completed at destination if the form is returned to origin (this is done usually in case of dispute).

#### 4 Sample completed form

A form completed with fictitious data is provided below to illustrate a number of completion options based on the instructions.

**N.B.** – In this sample, the completion information appears in blue in order to better differentiate static and dynamic information. In reality, all information is normally printed in black ink.

Creditor designated operator  
**SKA – Slovak Post**

**DETAILED ACCOUNT  
IBRS charges**

**CN 19**

Date  
**2017-04-21**

Year of account  
**2017**

Debtor designated operator  
**CZA – CZECH POST**

**1 IBRS items dispatched/received  
(Data from CN 10 forms – give weights in kg only)**

	Quarter	Weight priority			Number of items		
		By air	By surface	Total	By air	By surface	Total
Mail dispatched	1st	kg 783	kg	kg 783	31 434		31 434
	2nd	594		594	22 658		22 658
	3rd	915		915	35 818		35 818
	4th	855		855	32 614		32 614
	Total for year <sup>1</sup>	3 147		3 147	122 524		122 524
Mail received	1st	kg 472	kg 52	kg 524	27 983	2 038	30 021
	2nd	438	39	477	17 164	1 528	18 692
	3rd	507	54	561	20 882	2 224	23 106
	4th	615	67	682	27 790	3 028	30 818
	Total for year <sup>1</sup>	2 032	212	2 244	93 819	8 818	102 637

<sup>1</sup> Weight to be entered on CN 61 account for payment of terminal dues

**2 IBRS charges**

Items dispatched	Weight	Number of items
	kg 3 147	122 524
x rate	SDR 1.567	SDR 0.150
	A 4 931	B 18 379
Totals (SDR)	C = A + B 23 310	
Total amount (SDR)		
Items received	Weight	Number of items
	kg 2 244	102 637
x rate	SDR 1.500	SDR 0.150
	D 3 366	E 15 396
Totals (SDR)	F = D + E 18 762	
Total amount (SDR)	G = C - F 4 548	
<b>To be received (SDR)</b>		

Creditor designated operator  
Signature

Seen and accepted by debtor designated operator  
Place, date and signature

**PO#12345**